

Exhibit C

Time Detail

Jan 12, 2017

Citrin Cooperman & Company, LLP

Billing Worksheet

Client - Client Code

For the Period: 12/1/2016 - 12/31/2016

WIP Approved (12/31/2016)

WIP - 0 - Gawker Media -	Description	Name	Date	Memo	Rate	Hours	Amount
ACCT	203 Prep of Audited Statements	McCumiskey, Michael	12/1/2016	401(k) Audit	\$ 370.00	2.00	\$ 740.00
ACCT	203 Prep of Audited Statements	Schnieboik, Mark	12/1/2016	401(k) Audit	\$ 525.00	1.00	\$ 525.00
ACCT	203 Prep of Audited Statements	Tsambras, Soula	12/1/2016	401(k) Audit	\$ 475.00	2.75	\$ 1,306.25
taxes	613 SALT Professionals	Buono, Kimberly	12/2/2016	Revise NY sales tax POA per ER.	\$ 200.00	0.35	\$ 70.00
ACCT	203 Prep of Audited Statements	McCumiskey, Michael	12/2/2016	401(k) Audit	\$ 370.00	3.00	\$ 1,110.00
taxes	613 SALT Professionals	Ruvere, Eugene	12/2/2016	Research and client correspondence regarding personal liability for use taxes; call with auditor regarding closure of case; revision to POA and AU-346.	\$ 475.00	0.50	\$ 237.50
ACCT	203 Prep of Audited Statements	Singer, Robert	12/2/2016	proof changes, make EQR changes, create signed PDF etc	\$ 205.00	1.00	\$ 205.00
ACCT	203 Prep of Audited Statements	Tsambras, Soula	12/2/2016	401(k) Audit	\$ 475.00	1.50	\$ 712.50
ACCT	214 Other Special Projects	Porricelli, Thomas	12/5/2016	Verifying the CS of Gawker Shares based on audit work performed in connection with client's files provided.	\$ 250.00	1.00	\$ 250.00
ACCT	214 Other Special Projects	Porricelli, Thomas	12/7/2016	Stock Options work for client	\$ 250.00	1.00	\$ 250.00
taxes	613 SALT Professionals	Ruvere, Eugene	12/7/2016	Review of NYC Department of Finance claim; review of related records; internal correspondence on same.	\$ 475.00	0.50	\$ 237.50
taxes	300 Tax General	LiRosi, Paul	12/9/2016	prepared all relevant tax documentation for client for the IRS tax audit	\$ 460.00	1.25	\$ 575.00
taxes	613 SALT Professionals	Ruvere, Eugene	12/9/2016	Correspondence with client regarding personal liability issues for New York sales/use tax audit assessment; review of related notice; research on approach; research on interest accrual against Gawker and possible responsible persons beyond claim date; review information about payment methods and correspondence with client on same.	\$ 475.00	1.25	\$ 593.75
ACCT	214 Other Special Projects	Bossin, Oren	12/12/2016	Obtaining support for IRS audit - Intercompany transactions and licensing revenue	\$ 415.00	1.00	\$ 415.00
taxes	300 Tax General	LiRosi, Paul	12/12/2016	provided client with IDR information, responded to various emails on book to tax reconciliation and provided tax depreciation schedules, provided client with maximum federal, state and nyc tax rates	\$ 460.00	1.00	\$ 460.00
taxes	300 Tax General	LiRosi, Paul	12/12/2016	review of NYS tax notice on potential audit	\$ 460.00	0.50	\$ 230.00
taxes	300 Tax General	LiRosi, Paul	12/13/2016	call with client on schedule of royalties and transfer pricing for IRS Audit	\$ 460.00	0.50	\$ 230.00
taxes	309 Prep of Commercial Rent Tax	Rogan, John	12/14/2016	Q2 2016 CRT	\$ 180.00	2.50	\$ 450.00

ACCT	214 Other Special Projects	Bossin, Oren	12/15/2016	Obtaining support for IRS audit - Intercompany transactions and licensing revenue	\$ 415.00	1.00	\$ 415.00
Cons	300 Tax General	LiRosi, Paul	12/15/2016	IRS meeting at client's office discussing the various items on the IDR	\$ 460.00	4.50	\$ 2,070.00
ACCT	214 Other Special Projects	Porricelli, Thomas	12/15/2016	Reviewed the CRT Return - Follow up with client on requests - Briefly looked into tax issue for Lirosi	\$ 250.00	2.50	\$ 625.00
ACCT	238 Bankruptcy-Meeting, Correspond	Rhodes, Michael	12/15/2016	Bankruptcy hearing	\$ 560.00	3.00	\$ 1,680.00
taxes	300 Tax General	Rhodes, Michael	12/15/2016	IRS audit	\$ 560.00	1.50	\$ 840.00
taxes	300 Tax General	LiRosi, Paul	12/16/2016	relview of tax notice, discussion with oren on tax tb	\$ 460.00	0.50	\$ 230.00
taxes	300 Tax General	LiRosi, Paul	12/19/2016	provided tax depreciation schedules and review of TB for client	\$ 460.00	0.50	\$ 230.00
ACCT	214 Other Special Projects	Porricelli, Thomas	12/19/2016	Tax Rtn for 2015 Issues	\$ 250.00	4.50	\$ 1,125.00
ACCT	214 Other Special Projects	Bossin, Oren	12/20/2016	Obtaining support for IRS audit - Intercompany transactions and licensing revenue	\$ 415.00	1.00	\$ 415.00
taxes	300 Tax General	LiRosi, Paul	12/20/2016	provided client with the documentation reconciling the 2015 book income, in addition provided them with the comparison for our book to tax reconciliation to what they have in their GL. Tom P was able to summarize such in excel for their review. basically reconciling book income from the return to their GL and noting any changes.	\$ 460.00	1.25	\$ 575.00
taxes	613 SALT Professionals	Ruvere, Eugene	12/23/2016	Review of New York sales tax audit closure notice; correspondence with client on same.	\$ 475.00	0.25	\$ 118.75
						43.10	\$ 16,921.25



CITRINCOOPERMAN

Please remit payment to:
529 Fifth Avenue
New York, NY 10017
P. 212.697.1000

Gawker Media
114 Fifth Avenue, Floor 2
New York, NY 10011

Invoice No. 742368
Date 01/20/2017
Client No. 42254.0

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2016 AS FOLLOWS:

NYS SALES AND USE TAX AUDIT

E. RUVERE	2.50 HRS @ \$475/HR	\$ 1,187.50
K. BUONO	0.35 HRS @ \$200/HR	70.00

AUDIT OF THE GAWKER MEDIA 401 (K) PLAN

S. TSAMBIAS	4.25 HRS @ \$475/HR	2,018.75
M. SCHNIEBOLK	1.00 HR @ \$525/HR	525.00
M. MCCUMISKEY	5.00 HRS @ \$370/HR	1,850.00
R. SINGER	1.00 HRS @ \$205/HR	205.00

IRS AUDIT

M. RHODES	1.50 HRS @ \$560/HR	840.00
P. LIROSI	10.0 HRS @ \$460/HR	4,600.00

PREPARATION OF Q2 2016 NYC CRT

J. ROGAN	2.5 HRS @ \$180/HR	450.00
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BANKRUPTCY PROCEEDINGS

M. RHODES	3.00 HRS @ \$560/HR	1,680.00
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ACCOUNTING AND TAX ADVISORY SERVICES

O. BOSSIN	3.00 HRS @ \$415/HR	1,245.00
T. PORRICELLI	9.00 HRS @ \$250/HR	<u>2,250.00</u>

TOTAL FEES THIS PERIOD 16,921.25

COURTESY DISCOUNT
(20% of fees related to 401(k) Plan Audit) (919.75)

Total This Invoice \$ 16,001.50

Payment due upon receipt.

Please include this page or make reference to the invoice number and client number on your check.
Remit payment to our NY address at: 529 Fifth Avenue, New York, NY 10017.